DEWAN'S REPLY : With regard to the first point that you raised, Mr. Farr, *viz.*, the preparation of a manual, I may inform you that the Income Tax Commissioner has already recommended the preparation of the manual. The matter is under the consideration of the Government and they are taking their Law Officer's opinion.

With regard to the second point, that the order of assessment should accompany the demand notice, I understand from the Income Tax Commissioner that there may be some difficulty in doing it. But he has promised to consider the matter and to suggest such remedies as may reasonably be expected from Government.

MEMBER : Thank you very much, Sir.

12. The arrack shop at Fairfield.

MR. A. R. ST. GEORGE (*Central Travancore Planters' Association*) said that the arrack shop at Fairfield was situated in the midst of many estates and in front of the local Post Office. The existence of the shop was rapidly demoralising the labourers of those estates, as the labourers had no self-control to resist the temptation to drink. Before opening the shop, the Tahsildar consulted the Superintendents of the Bonami, Fairfield and Twyford estates. All of them objected to the opening of the shop and said that the requirements of the coolies as regards arrack could be met by the shop at Arudai, 6 miles away from Fairfield. But no notice was taken of that objection. The license for the shop would expire by the close of the year 1105 and the member requested that the license might not be renewed. His association did not want another site to be chosen but had, however, no objection to the shop being removed to Peruvantanam where it was before.

DEWAN'S REPLY : Mr. St. George, in regard to the first point that you have raised, I have no difficulty in giving you an assurance, *viz.*, that, at the reauction of the shop, it will not be allowed to be located at the present site. Government have decided to shift the shop from the present site, especially because it is by the side of the Post Office and on a much frequented road.

In regard to the second point that you raised, I do not think it is possible for me now to say that no country arrack shop would be located anywhere in the whole district. But any site that will be selected will be selected with your approval.

13. Hardships resulting from the high duty on copra and a plea for their mitigation.

MR. C. JOHN ABRAHAM (*Trading Classes, Kottayam*) urged the need for reducing the duty on copra so that the export of that commodity might increase. The enhancement of the duty might have been made probably with a view to protect the oil-mill industry of the State and to enable the mill-owners to purchase the required quantity of raw material. But it was the duty of the Government to look to the welfare of the ryots also. The enhancement of the duty had brought about a fall in the price of cocoanuts and adversely affected the economic condition of the ryots. The member also urged the need for equalising, as far as possible, the tariff and market

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of copra. The Government too had felt the need for this on a former occasion when the tariff value of the article was reduced from Rs.22½ to Rs. 18 per cwt. The tariff value should be reduced still further in pursuance of that policy. The existing duty on copra was the highest rate leviable according to the terms of the Interportal Trade Convention. That was a serious handicap to the export of that article and the chief cause for the fall in the price thereof. In the interests of the people at large, the duty should be reduced and their economic condition materially increased.

DEWAN'S REPLY.—Mr. John Abraham, in regard to the last sentence in your representation, I have to say that Government will consider your representation and the request you have made. You will appreciate that a question of tariffs is not a simple one. You said in the beginning of your representation that Government increased the tariff value on copra in order to encourage one of the key industries of the State *viz.*, the oil-mill industry though towards the close you stated that Government should not on any consideration of profit to itself neglect to interfere in this matter, so that you yourself concede that it is not the desire to make profit that induced the Government to raise the tariff rate. In every question of tariff, there are several considerations which have to be weighed and some of them you will find pulling in opposite directions. There is the interest of the ryot who has to sell his copra; on the other hand, there is the interest of the oil-mill owner whose industry deserves encouragement at the hands of the Government. All these considerations have to be weighed by the Government before they can take a final step. Therefore all that I can say is that Government are also aware of the difficulties which the ryots are undergoing on account of the fall in the price of copra. You may remember that I have referred to this question in my Address. I can only say now that Government are prepared to consider any suggestion that comes from the people that would be helpful in removing the difficulties that cultivators are labouring under. But I cannot give you an off-hand reply on this question of tariff.

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14. Disafforestation of lands.

MR. N. TOMMAN JOSEPH (*Todupuzha taluk*) said that Travancore was primarily an agricultural country. With the growth of population, the import of rice and paddy was also rapidly rising. While in 1066 M. E., the value of paddy and rice imported was 17½ chs. per head of population, in 1103 it had risen to Rs. 7. To balance the import of this large quantity of food-stuffs, Travancore had only ginger, cocoanut, pepper and cardamoms to be exported. In the interests of the economic condition of the people, it was necessary to maintain the balance of trade in favour of the State. In spite of the best efforts and advice of the Agricultural Department, the yield of lands had not materially increased. It was therefore absolutely necessary to make more and more lands available for cultivation to meet the agricultural needs of the ever-increasing population. It was also essential to provide the landless